W R I T E R S A N D E D I T O R S W A R T A X P R O T E S T
P. O. Box 255 127 West 83rd Street New York, N.Y. 10024

Feb. 28, 1968

Fellow Signers:

We enclose the revised fact sheet on tax refusal, which we hope helps in filing your 1967 returns.

Since the proposed 10% income tax surcharge has not been passed yet, we would like to address an appeal to those signers who were originally committed only to refusing to pay the surcharge. If you are in a position to refuse to pay 23% or some portion of your current income tax, we urge you to do so. Obviously, the effectiveness of our action hinges on the number of participants.

Already, our protest has had an effect. Our recent ads (in February Ramparts, The New York Review of Books of Feb. 15, and The New York Post of Jan. 30) have brought us 50 more signers, raising the total to 500. Hundreds of people have written us to request tax-refusal information; many of these were non-writers and non-editors who were sufficiently impressed to follow our lead, and these information requests continue to come in without any sign of tapering off. Moreover, the ads and the widespread coverage of our press conference have brought in a relatively substantial sum in contributions.

Rather than spend what money we have left on additional ads (The Drama Review, several of whose editors are signers, has offered to run a free ad and we have, of course, accepted this generous offer), we decided to hold onto it as a reserve to be drawn upon when, as, and if any of our signers should be prosecuted or subjected to other government harassment than seizure of the tax money owed. We can use this money to focus publicity on such cases; and where a case offers the opportunity to press a legal test of the government's right to "draft" our money for Vietnam, we will contribute to the costs of legal defense.

Meanwhile, we commend to you the recently organized Tax Resistance Project of the War Resisters League, Rm. 1025, 5 Beekman St., NYC 10038. If you know any potential tax-refusers who are not writers or editors, you might call this group to their attention; you may wish to sign their statement yourself. They plan an ad in early April. And before that, on March 15, they will coordinate a tax-refusers' march on the Internal Revenue Service in Washington, at which time the participants will personally deliver their completed tax returns. A number of WEWTP signers will participate; perhaps you can plan to be there also.

Lawrence M. Bensky
Gerald Walker
for WEWTP

- The War Resisters League, 5 Beekman St., Rm. 1025, NYC 10038. Acting as coordinating center for tax refusal.
- National Mobilization to End the War in Vietnam, 5 Beekman St., NYC 10038. Coalition of over 100 radical and pacifist groups which planned the April 15 demonstration in N. Y. and the March on the Pentagon.
- Resist, 763 Massachusetts Ave., Rm. 4, Cambridge, Mass. 02139. Coordinating office for groups of conscientious draft refusers in the Resistance and adults supporting draft refusers.
- Civil Liberties Defense Fund, 3rd fl., 94 Prescott St., Cambridge, Mass. To raise money for legal defense of conscientious resisters and their supporters, as well as those exercising other civil liberties.
- Peacemaker Sharing Fund, 10208 Sylvan Ave., Cincinnati, Ohio 45241. Offers support to the families of men who are sent to prison for their anti-war activities.
- A Quaker Action Group (AQUAG), 20 S. 12th St., Philadelphia, Pa. Responsible for sending medical supplies to North and South Vietnam; backed the voyage of the boat refused entry by South Vietnamese Government.
- Fellowship of Reconciliation, Box 271, Nyack, N. Y. Oldest pacifist organization in the United States.

WHAT HAPPENS TO TAX REFUSERS?

Refusal to file, and willful failure to pay taxes, are punishable by up to $10,000 in fines, up to one year in jail, or both, on each count. (If a return is filed and all income properly listed, no charge of tax evasion -- a more serious offense than willful failure to pay -- can be brought.) Additional penalties may be assessed. Without a court order, IRS may seize your bank account and take from it the unpaid taxes; this freezes your account for about 10 days, during which deposits but no withdrawals may be made. (Some tax refusers set up separate accounts into which they deposit the unpaid taxes. In their letters, they state where the money is and tell IRS that if they want it, they have to come and get it. IRS usually takes its action first against this money.) IRS may also garnishee your salary or confiscate property, but it is usual for bank accounts to come first. IRS charges 6% per annum interest on the unpaid tax balance. And there is a chance of yearly harassing audits.

However, according to a study of those few Americans who have not paid taxes for war for many years, "only a handful of convictions has taken place since modern tax refusal began in 1948; all these convictions have been for contempt of court, failure to answer summonses, or failure to produce financial records. The longest sentence has been 3 months."

Of 421 signers of a tax-refusal ad in 1966 in the Washington Post, none has been prosecuted for either refusal to file or failure to pay taxes. IRS seems more interested in getting the money through seizure than in making martyrs through prosecution. This is not to minimize risks, but simply to indicate precedent. For a study of case histories, write to Greenleaf Books, Arthur Harvey, Mgr., Canterbury, N. H., for "Handbook on Nonpayment of War Taxes" (50¢ each, 3 for $1).

We anticipate that the recent rapid growth of tax refusal may result in more prosecutions. We hope to press legal tests of the government's right to "draft" our money for the immoral, undeclared war in Vietnam, and to support those of our number who are prosecuted.

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To: WAR RESISTERS LEAGUE, 5 BEEKMAN ST., RM. 1025, NYC 10038

I dissociate myself from my government's actions in Vietnam and therefore I am not paying all or some portion of my 1967 income taxes.

__ You may make my name public as a participant in this action.

__ Please keep my name in confidence, and continue to supply me with information about tax refusal.

__ I enclose a contribution of $___ for the Tax Resistance Project.

NAME (signed)_____ NAME (printed)_____

STREET ADDRESS_____

CITY_____ STATE_____ ZIP CODE_____

W R I T E R S A N D E D I T O R S W A R T A X P R O T E S T
P. O. Box 255 127 West 83rd Street New York, N.Y. 10024

SOME FACTS ABOUT TAX REFUSAL AND ITS CONSEQUENCES

About 67% of the Federal budget is war-related; 23% is spent directly on the war in Vietnam. When you pay your taxes, you are voting for that war. You may not be able to stop what is being done in your name, but you can stop lending it your tacit support. Unquestioning obedience to government is not citizenship, nor is it democracy; it is what dictatorships are made of.

WHAT CAN YOU DO?

1. On line 16 of form 1040, deduct 23% or 67% from total tax owed. Enclose a letter with your return explaining why you are doing this.

2. Those subject to withholding may do the following:

- Reduce the amount withheld by increasing your exemptions on form W-4, provided by your employer. Some claim individual Vietnamese as exemptions; others raise the number without explanation. The employer need not accept your estimate of exemptions, but most large employers don't notice. This may render you liable, however, to extra penalties and punitive action by Internal Revenue Service.

- On income from savings accounts or securities only, deduct 23% or 67% of the tax due (this avoids involving your employer).

- To claim a refund for 1967, use Part V of form 1040, "Credits." Attach a statement explaining why you are crediting yourself with 23% or 67%. The IRS computer may allow some of these refund claims; if disallowed subsequently, IRS will try to get the money back.

- For past years' returns, file form 843 demanding a refund of taxes paid for Vietnam, or all war. Information sheet available: Taxpayers Against War, P. O. Box 15394, San Francisco, Calif. 94115.

3. Pay all but $10 of the tax due, without explanation. This "creative disruption" will probably not be penalized by IRS.

4. Do not pay the telephone tax -- 10% of all bills -- which is in existence solely to pay for the war in Vietnam. Information available: War Resisters League, 5 Beekman St., Rm. 1025, New York, N. Y. 10038.

5. Add your name to the growing list of tax refusers, to be published as an advertisement in early April (coupon below).

6. Don't file any return at all.

7. Keep your income below taxable levels; with one exemption, this is $899.99 per year.

8. Write letters to all levels of government officials concerned with income taxes -- not just the District or Federal Director of Internal Revenue -- and tell them what you are doing.

9. Send the unpaid tax money, as a voluntary civilian tax, to groups working to support your beliefs. Some of these groups are:

(over)

TAX RESISTANCE ACTION

Friday, March 15 in WASHINGTON, DC

INTERNAL REVENUE SERVICE HEADQUARTERS, 12th ST. & CONSTITUTION AVE.

Join us in an act of collective tax resistance. Bring your completed tax return, form 1040, or a statement explaining why you're not filing, and together we will return forms and statements accompanied by either no money or an insufficient amount of money. The action at IRS will be preceded by a public meeting nearby. Dr. Arthur Waskow of the Institute for Policy Studies and Dave, Dellinger, Chairman of the National Mobilization Committee, will be among the speakers.

We act because for many verbal opposition to the war in Vietnam is no longer enough. Resistance has become necessary. Our consciences dictate it. The young men resisting the draft have shown a way and we who are not subject to the draft must develop creative parallels. Tax resistance is such a parallel act because it confronts the administration directly and challenges it at a vital point. It liberates the tax resister by showing him that he does have choices.

Total refusers, partial tax refusers and telephone tax refusers will all be there. Join us.

PUBLIC MEETING BEGINS AT 11 AM. Location to be announced

ACTION AT IRS, 12th St. & Constitution Ave., BEGINS AT 1 PM

Sponsors: CATHOLIC WORKER
RESIST
WRITERS & EDITORS WAR TAX PROTEST
WAR RESISTERS LEAGUE

__ I plan to participate on March 15. Please keep me informed.

__ Please let me know about transportation arrangements from my area.

Name _____

Street _____

City _____ State _____ Zip ____

I dissociate myself from my government's actions in Vietnam and therefore I am not paying all or some portion of my 1967 income taxes.

Signed _____

Tax Resistance Project
WAR RESISTERS LEAGUE
Room 1025, 5 Beekman Street, New York 10038